

State of California  
BOARD OF EQUALIZATION

ENERGY RESOURCES SURCHARGE REGULATIONS

**Regulation 2343. RECORDS.**

*Reference:* Sections 40172 and 40173, Revenue and Taxation Code.

Every electric utility engaged in generating, purchasing, transmitting, distributing, consuming, or selling electrical energy in this state shall keep and maintain adequate and complete records showing:

- (1) The electrical energy generated, purchased, transmitted, distributed, consumed, and sold in this state.
- (2) Meter readings and other records as may be necessary for the accurate determination of the kilowatt-hours of electrical energy generated, purchased, consumed, or sold in this state. For sales or use measured by a basis other than metering, the records shall show the other measurement and the method of computing the kilowatt-hours of electrical energy so sold or used.
- (3) All deductions allowed by law and claimed in filing returns, except for the electrical energy used or lost in generation, transmission, and/or distribution.
- (4) The methods and amounts used in computing its reports of estimates of future availability, generation, sales, and consumption of electrical energy.

*History:* Adopted December 18, 1974, effective January 26, 1975.